

INDIANA TAX COURT

Cases Transmitted

Week of 5/22/06

Name: Belterra Resort Indiana, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0605-TA-49

Date Filed: 5/23/06

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Type of Tax: Sales – taxpayer challenges whether transfer of riverboat to it was subject to sales tax since it was transferred as a capital contribution; whether the state changed its interpretation of regulations and statutes so as to increase tax liability; and whether the state is collaterally estopped from taking a position contrary to the holding in Grand Victoria.